



State of Wisconsin
Department of Revenue

WISCONSIN TOPICAL AND COURT CASE INDEX

Supplement to Basic Volume – 2005

For Use In Researching Wisconsin Tax Questions

May 2006

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**Income, Sales, and Excise Tax Division
Taxpayer Services Division
Wisconsin Department of Revenue**

**WISCONSIN TOPICAL AND COURT CASE INDEX
SUPPLEMENT TO BASIC VOLUME-2005**

INTRODUCTION

PURPOSE

The *Wisconsin Topical and Court Case Index* is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax Division, and its Taxpayer Services Division. The taxes include individual income, corporation franchise or income, withholding, sales and use, gift, inheritance and estate, cigarette, tobacco products, beer, intoxicating liquor and wine, and motor vehicle, alternate and general aviation fuel.

The 2005 Basic Volume of the *Wisconsin Topical and Court Case Index* provides references as of October 1, 2005. The purpose of this supplement is to update the 2005 Basic Volume by providing additional references and changes for the period October 1, 2005, through April 1, 2006.

STRUCTURE

This supplement to the 2005 Basic Volume of the *Wisconsin Topical and Court Case Index* is divided into two parts. Part I provides updated information for the Topical Index and Part II provides updated information for the Court Case Index.

This supplement includes:

- (1) new references for subjects that were not previously included in the 2005 Basic Volume. An example of this is on page 2 for “Health insurance risk-sharing plan assessments credit.”
- (2) new references and revisions to subjects that were previously included in the 2005 Basic Volume. For each of these subjects, the supplement includes both the new information and the information previously included in the 2005 Basic Volume. An example of this is on page 1 under “Angel investment credit”; the references include both those previously included in the 2005 Basic Volume and an additional reference to *Wisconsin Tax Bulletin* 146 (February 2006).

INDIVIDUAL INCOME TAX

(Including Farmland Preservation Credit and Homestead Credit)

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To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,
IS&E Publications, and Attorney Generals' Opinions

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Personal representative fees.....	142-11,147-8	
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CORPORATION FRANCHISE AND INCOME TAX

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IS&E Publications, and Attorney Generals' Opinions

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Early stage seed investment credit	138-43,146-6	
Health insurance risk-sharing plan assessments credit.....	146-5	
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WITHHOLDING OF TAX

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IS&E Publications, Withholding Tax Update, and Attorney Generals' Opinions

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publ. (P)	Withholding Tax Update and AGO (A)
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SALES AND USE TAX

(Including County, Stadium, Local Exposition District, and Premier Resort Area Taxes
and Rental Vehicle, Limousine, and Dry Cleaning Fees)

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IS&E Publications, Sales Tax Reports, and Attorney Generals' Opinions

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GIFT TAX

TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,
IS&E Publications, and Attorney Generals' Opinions

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INHERITANCE AND ESTATE TAX

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To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,
IS&E Publications, and Attorney Generals' Opinions

	Statute	Adm. Rule	Tax Bulletin and Publ. (P)	AGO (A)
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Wisconsin Tax Bulletin index updates.....	107-59,112-88,123-68,128-83,133-68, 137-59,141-42,146-44	

* This is a reference to the 1987-88 Wisconsin Statutes. These statutes are relevant with regard to deaths that occurred prior to January 1, 1992.

BEER (FERMENTED MALT BEVERAGE) TAX

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To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins,
IS&E Publications, and Attorney Generals' Opinions

	Statute	Adm. Rule	Tax Bulletin and Publ. (P)	AGO (A)
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Designated sales territory	125.34	146-7	
Three-tier system	125.01			

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IS&E Publications, and Attorney Generals' Opinions

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annual adjustment.....	78.405.....	146-7	
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INDIVIDUAL INCOME TAX COURT CASE INDEX

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
FARM LOSSES - ACTIVITY NOT ENGAGED IN FOR PROFIT - TREE FARM	400-862	BLISS	MICHAEL AND LINDA	A	11/17/05							YES
GAMBLING LOSSES WERE NOT PROPERLY CHARACTERIZED AS DEDUCTIBLE BUSINESS LOSSES - THE GAMBLING ACTIVITY DID NOT CONSTITUTE A TRADE OR BUSINESS	400-856	CALAWAY	THOMAS	A	11/10/05							YES

SALES AND USE TAX COURT CASE INDEX

Issue	Cite	Last Name or Corporation Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
BAD DEBTS - INSTALLMENT CONTRACTS	400-782 WTB141-25	DAIMLERCHRYSLER SERVICES NORTH AMERICA		A	09/07/04	A	12/21/05					NO
GROSS RECEIPTS - DISCOUNTS REIMBURSED BY MANUFACTURER	400-785 WTB141-26	BRAEGER CHRYSLER PLYMOUTH JEEP EAGLE, INC.		A	10/12/04	A	03/03/05					YES
INTERCOMPANY TRANSFERS - TRANSFER OF TANGIBLE PERSONAL PROPERTY BETWEEN SEPARATELY ORGANIZED AFFILIATED ENTITIES NOT SUBJECT TO USE TAX	400-701 400-777 400-879 WTB136-19 140-23 147-19	RIVER CITY REFUSE REMOVAL, INC.		R	08/19/03	R	08/02/04	R	02/02/06			NO
LODGING - MOTEL ROOMS FURNISHED BY TRAINING PROGRAMS FOR THEIR STUDENTS CONSIDERED AVAILABLE TO THE PUBLIC AND SUBJECT TO TAX	400-854 WTB146-36	ASSOCIATED TRAINING SERVICES CORP.		A	11/8/05							NO
LODGING - MOTEL ROOMS FURNISHED BY TRAINING PROGRAMS FOR THEIR STUDENTS CONSIDERED AVAILABLE TO THE PUBLIC AND SUBJECT TO TAX	WTB146-36	DIESEL TRUCK DRIVER TRAINING SCHOOL, INC.		A	11/8/05							NO
MANUFACTURING - DEFINED AND SCOPE OF - INSTALLATION OF SEWER LINERS TO REPAIR SEWER LINES WAS A REAL PROPERTY CONSTRUCTION ACTIVITY AND NOT MANUFACTURING	400-850 WTB146-37	VISU-SEWER CLEAN AND SEAL, INC.		A	10/06/05							NO

CIGARETTE TAX
(Including Controlled Substances Tax)
COURT CASE INDEX

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
CIGARETTE TAX - REFUNDS, CLAIMS FOR - CLAIM FOR REFUND OF 70% OF CIGARETTE TAXES PAID DENIED BECAUSE THE TRIBE'S PROPERTY WAS NOT DESIGNATED A RESERVATION OR TRUST LAND ON OR BEFORE JANUARY 31, 1983	400-883	HO-CHUNK NATION		A	02/15/06							NO